



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0528-21745783

**\*\* Recalculated \*\***

**27 Lincoln County**

**0528 Lincoln County H S**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

## Certification

**Business Manager/Clerk:** Onna Escobar **Phone #:** (406) 297-5638

(Signature)

(Date)

**Chair, Board of Trustees:** Joan Moeller

(Signature)

(Date)

**County Superintendant** Nancy Trotter Higgins

(Signature)

(Date)

## Software

**Accounting Package:** Black Mountain

**For FY16 did the district employ a certified special education director?** No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0528-21745783

**\*\* Recalculated \*\***

**27 Lincoln County**

**0528 Lincoln County H S**

## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
001	GEAR UP	FEDERAL		84.334
098	Scholarship fund	LOCAL		
100	Jack Graves Scholarship	LOCAL		
102	CROWS NEST	LOCAL		
105	Tom Price Scholarship	LOCAL		
114	Graduation Matters	LOCAL		
124	Reap	STATE		
190	School Safety & Security	STATE		
200	Rental	LOCAL		
224	Jobs for Montana Graduates	STATE		State
228	Local Tech	LOCAL		
303	WRESTLING	LOCAL		
306	Track	LOCAL		
308	SPECIAL OLYMPICS	LOCAL		
311	SPEECH/DRAMA	LOCAL		
318	TECH CLUB	LOCAL		
321	Vo Ed Family & Consumer Science	STATE		State
322	Vo Ed Tech Ed/Industrial Arts	STATE		State
323	Vo Ed Duke Woods	LOCAL		
325	MT DIGITAL ACADEMY	LOCAL		
326	Science	LOCAL		
328	Music Baby Grand	LOCAL		
332	HISTORY	LOCAL		
337	Vo Ed Trades & Industry	STATE		State
341	Vo Ed Business/Marketing	STATE		State
343	ATHLETIC DIRECTOR	LOCAL		
349	PEP BAND	LOCAL		
365	State OTO Indian Education for All	STATE		state
451	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
471	ACT Plus Writing Test Administration	FEDERAL	02705288416	84.334
500	Interbel Grant Anything	LOCAL		
508	Bio Control Program	LOCAL		



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0528-21745783

**\*\* Recalculated \*\***

**27 Lincoln County**

**0528 Lincoln County H S**

## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
514	Youth Court	LOCAL		
550	Lincoln electric	LOCAL		
561	Lion Leader Awards	LOCAL		
570	Alta Care Revenue	STATE		
581	Envirothon	LOCAL		
590	Bus	LOCAL		
591	Forest Fire	LOCAL		
610	Facility Use	LOCAL		
628	Musis	LOCAL		

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0528-21745783

**\*\* Recalculated \*\***

**27 Lincoln County**

**0528 Lincoln County H S**

## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	363,309.87	40,199.50	152,012.33	
02	Taxes Receivable - Real and Personal (120-149)	21,734.35	8,760.57	6,112.59	
03	Taxes Receivable - Protested (150-159)	414.74	169.34	117.64	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	385,458.96	49,129.41	158,242.56	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	22,149.09	8,929.91	6,230.23	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	14,558.64	98.42		
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	348,751.23	40,101.08	152,012.33	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	363,309.87	40,199.50	152,012.33	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	385,458.96	49,129.41	158,242.56	

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0528-21745783

**\*\* Recalculated \*\***

**27 Lincoln County**

**0528 Lincoln County H S**

## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,049.69	120,102.36	233,361.32	11,168.19
02	Taxes Receivable - Real and Personal (120-149)	0.01			197.14
03	Taxes Receivable - Protested (150-159)				3.91
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	3,049.70	120,102.36	233,361.32	11,369.24
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			125.00	
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>			125.00	
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	0.01			201.05
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			5,773.06	
48	Fund Balance for Budget	3,049.69	120,102.36	227,463.26	11,168.19
52	<b>TOTAL FUND BALANCE/EQUITY</b>	3,049.69	120,102.36	233,236.32	11,168.19
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	3,049.70	120,102.36	233,361.32	11,369.24

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0528-21745783

**\*\* Recalculated \*\***

**27 Lincoln County**

**0528 Lincoln County H S**

## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
		(18)	(19)	(20)	(21)
ASSETS, LIABILITIES, AND FUND BALANCE					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	454.41			10,698.26
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	454.41			10,698.26
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	454.41			10,698.26
52	<b>TOTAL FUND BALANCE/EQUITY</b>	454.41			10,698.26
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	454.41			10,698.26

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0528-21745783

**\*\* Recalculated \*\***

**27 Lincoln County**

**0528 Lincoln County H S**

## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			56,548.95	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			56,548.95	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			56,548.95	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			56,548.95	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			56,548.95	

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0528-21745783

**\*\* Recalculated \*\***

**27 Lincoln County**

**0528 Lincoln County H S**

## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	28,072.33	1.21		24,709.48
02	Taxes Receivable - Real and Personal (120-149)				27,610.17
03	Taxes Receivable - Protested (150-159)				531.13
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	28,072.33	1.21		52,850.78
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				28,141.30
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	28,072.33	1.21		24,709.48
52	<b>TOTAL FUND BALANCE/EQUITY</b>	28,072.33	1.21		24,709.48
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	28,072.33	1.21		52,850.78



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0528-21745783

**\*\* Recalculated \*\***

**27 Lincoln County**

**0528 Lincoln County H S**

## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		44,902.84		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		44,902.84		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		16,903.00		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		27,999.84		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		44,902.84		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		44,902.84		

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0528-21745783

**\*\* Recalculated \*\***

**27 Lincoln County**

**0528 Lincoln County H S**

## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0528-21745783

**\*\* Recalculated \*\***

**27 Lincoln County**

**0528 Lincoln County H S**

## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0528-21745783

**\*\* Recalculated \*\***

**27 Lincoln County**

**0528 Lincoln County H S**

## Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		5,175.55	140,834.82	425,000.46
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		5,175.55	140,834.82	425,000.46
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		5,175.55	140,834.82	425,000.46
52	<b>TOTAL FUND BALANCE/EQUITY</b>		5,175.55	140,834.82	425,000.46
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		5,175.55	140,834.82	425,000.46



# Trustees' Financial Summary

FY2015-16

Submit ID: 0528-21745783

**\*\* Recalculated \*\***

27 Lincoln County

0528 Lincoln County H S

## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0528-21745783

**\*\* Recalculated \*\***

**27 Lincoln County**

**0528 Lincoln County H S**

## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0528-21745783

**\*\* Recalculated \*\***

**27 Lincoln County**

**0528 Lincoln County H S**

## Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0528-21745783

**\*\* Recalculated \*\***

**27 Lincoln County**

**0528 Lincoln County H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	329,152.06	310,068.42
1112	District Levy - Personal Property	4,337.99	4,194.20
1113	District Levy - Heavy Motor Vehicles	104.76	115.58
1190	Penalties and Interest on Taxes	2,207.37	2,379.83
1510	Interest Earnings	1,270.22	1,170.12
3110	Direct State Aid	1,060,703.06	1,045,252.28
3111	Quality Educator	69,281.55	68,075.08
3112	At Risk Student	15,936.29	15,134.14
3113	Indian Education For All	6,426.00	6,284.88
3114	American Indian Achievement Gap	1,200.00	1,845.00
3115	State Spec Ed Allowable Cost Pymt to Districts	60,900.00	58,867.20
3116	Data For Achievement	4,725.00	6,020.00
3118	Natural Resource Development	7,558.74	11,734.63
3120	State Guaranteed Tax Base Aid	429,134.20	419,012.48
3444	State School Block Grant	92,896.81	92,896.81
3445	State Combined Fund School Block Grant	12,267.27	12,267.27
3446	SB96 Block Grant Reimbursement	2,732.73	0.00
3447	SB96 Combined Block Grant Reimbursement	3,105.27	0.00
6100	Material Prior Period Revenue Adjustments	0.00	30,056.58
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>2,103,939.32</b>	<b>2,085,374.50</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	501,228.27	571,395.86
			2XX	Personal Services - Employee Benefits	68,370.68	103,655.47
			3XX	Purchased Professional and Technical Services	2,650.00	1,000.00
			4XX	Purchased Property Services	1,763.50	255.00
			5XX	Other Purchased Services	4,427.28	4,644.68
			6XX	Supplies and Materials	32,464.28	72,372.89
			810	Dues and Fees	670.50	2,461.20
			8XX	Other Expenditures	1,635.00	333.34
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	88,054.12	67,555.13
			2XX	Personal Services - Employee Benefits	11,384.26	10,545.67
			5XX	Other Purchased Services	321.84	477.84
			6XX	Supplies and Materials	564.39	15.00



# Trustees' Financial Summary

FY2015-16

Submit ID: 0528-21745783

**\*\* Recalculated \*\***

27 Lincoln County

0528 Lincoln County H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			810 Dues and Fees	0.00	175.00
		<b>222X Educational Media Services</b>			
		1XX Personal Services - Salaries		54,007.88	59,905.16
		2XX Personal Services - Employee Benefits		7,494.65	7,503.85
		5XX Other Purchased Services		129.70	289.23
		6XX Supplies and Materials		1,681.14	12,890.52
		810 Dues and Fees		0.00	241.00
		<b>23XX Support Services - General Administration</b>			
		1XX Personal Services - Salaries		89,680.20	82,909.63
		2XX Personal Services - Employee Benefits		11,101.13	10,895.50
		3XX Purchased Professional and Technical Services		8,115.68	8,910.43
		4XX Purchased Property Services		521.64	0.00
		5XX Other Purchased Services		3,200.39	2,398.97
		6XX Supplies and Materials		10,005.24	2,261.74
		810 Dues and Fees		5,927.09	4,807.77
		8XX Other Expenditures		745.08	163.55
		<b>24XX Support Services - School Administration</b>			
		1XX Personal Services - Salaries		115,965.92	118,352.60
		2XX Personal Services - Employee Benefits		27,630.00	24,486.51
		3XX Purchased Professional and Technical Services		750.00	0.00
		5XX Other Purchased Services		2,961.47	3,815.10
		6XX Supplies and Materials		18,310.50	1,191.60
		810 Dues and Fees		5,194.88	5,220.72
		8XX Other Expenditures		3,456.34	3,072.04
		<b>26XX Operation and Maintenance of Plant Services</b>			
		1XX Personal Services - Salaries		77,334.41	75,484.03
		2XX Personal Services - Employee Benefits		22,478.71	19,543.69
		3XX Purchased Professional and Technical Services		1,009.87	0.00
		4XX Purchased Property Services		147,036.13	87,753.63
		5XX Other Purchased Services		16,204.54	33,557.32
		6XX Supplies and Materials		57,359.39	45,354.28
		7XX Property and Equipment Acquisition		17,833.74	8,453.34
		810 Dues and Fees		309.50	663.58
		8XX Other Expenditures		1,014.81	731.81
		<b>52XX Capital Leases or Long Term Notes with Board of Investments</b>			
		840 Principal On Debt		46,578.86	50,303.50
		850 Interest on Debt		1,087.50	1,360.03
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
		1XX Personal Services - Salaries		65,147.38	76,370.64
		2XX Personal Services - Employee Benefits		11,355.36	9,450.29
		5XX Other Purchased Services		2,989.65	391.38

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0528-21745783

**\*\* Recalculated \*\***

**27 Lincoln County**

**0528 Lincoln County H S**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	3,363.76	697.47
			810 Dues and Fees	470.00	650.00
			8XX Other Expenditures	490.00	0.00
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	41,860.40	20,087.08
			2XX Personal Services - Employee Benefits	17,496.87	7,820.36
			3XX Purchased Professional and Technical Services	360.50	1,020.25
			5XX Other Purchased Services	592.42	419.62
			6XX Supplies and Materials	271.64	0.00
		<b>24XX Support Services - School Administration</b>			
			810 Dues and Fees	0.00	250.00
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	72.45	0.00
			2XX Personal Services - Employee Benefits	4.83	0.00
			5XX Other Purchased Services	54.00	0.00
			6XX Supplies and Materials	546.65	0.00
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	204,919.10	212,874.33
			2XX Personal Services - Employee Benefits	28,033.41	26,673.29
			4XX Purchased Property Services	2,142.00	0.00
			6XX Supplies and Materials	17,866.28	0.00
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	5,230.40	0.00
			2XX Personal Services - Employee Benefits	382.98	0.00
			5XX Other Purchased Services	646.24	400.00
			6XX Supplies and Materials	2,467.03	1,963.29
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	9,982.65	19,509.03
			2XX Personal Services - Employee Benefits	53.72	1,692.24
			3XX Purchased Professional and Technical Services	240.00	0.00
			5XX Other Purchased Services	2,545.43	1,633.60
			6XX Supplies and Materials	214.15	78.51
			810 Dues and Fees	468.00	890.00
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	14,809.14	14,727.61
			2XX Personal Services - Employee Benefits	1,501.65	1,232.83
			4XX Purchased Property Services	0.00	33.93
			5XX Other Purchased Services	1,693.00	1,498.80
			6XX Supplies and Materials	14,011.16	10,145.05



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0528-21745783

**\*\* Recalculated \*\***

**27 Lincoln County**

**0528 Lincoln County H S**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01		
PRC	Program	Function	Object	2015 Value	2016 Value		
		35XX	Extracurricular - Athletics				
			1XX	Personal Services - Salaries	78,698.89	78,398.40	
			2XX	Personal Services - Employee Benefits	3,069.76	4,851.61	
			3XX	Purchased Professional and Technical Services	335.30	216.78	
			4XX	Purchased Property Services	313.28	1,218.00	
			5XX	Other Purchased Services	7,579.71	11,745.10	
			6XX	Supplies and Materials	21,279.20	5,686.67	
			810	Dues and Fees	6,916.00	6,652.00	
			8XX	Other Expenditures	205.25	0.00	
	999	Undistributed					
		62XX	Resources Transferred to Other School Districts or Cooperatives				
			920	Resources Transferred to Other School Districts or Cooperatives	45,000.00	0.00	
001	GEAR UP						
	1XX	Regular Education Programs - Elementary/Secondary					
		1XXX	Instruction				
			5XX	Other Purchased Services	0.00	30.09	
			6XX	Supplies and Materials	0.00	212.45	
303	WRESTLING						
	720	School Sponsored Athletics					
		27XX	Student Transportation Services				
			5XX	Other Purchased Services	0.00	185.97	
		35XX	Extracurricular - Athletics				
			6XX	Supplies and Materials	0.00	452.64	
306	Track						
	720	School Sponsored Athletics					
		35XX	Extracurricular - Athletics				
			5XX	Other Purchased Services	0.00	255.55	
			6XX	Supplies and Materials	0.00	1,484.43	
308	SPECIAL OLYMPICS						
	280	Special Education - Local and State					
		1XXX	Instruction				
			1XX	Personal Services - Salaries	0.00	2,266.32	
			2XX	Personal Services - Employee Benefits	0.00	10.94	
			5XX	Other Purchased Services	0.00	3,043.59	
			810	Dues and Fees	0.00	220.00	
			8XX	Other Expenditures	0.00	205.00	
		27XX	Student Transportation Services				
			6XX	Supplies and Materials	0.00	489.52	
311	SPEECH/DRAMA						
	710	School Sponsored Extracurricular Activities					
		34XX	Extracurricular - Activities				
			5XX	Other Purchased Services	0.00	93.71	



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0528-21745783

**\*\* Recalculated \*\***

**27 Lincoln County**

**0528 Lincoln County H S**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	0.00	139.90
			810 Dues and Fees	0.00	284.00
<b>318</b>	<b>TECH CLUB</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials	0.00	18.00
<b>321</b>	<b>Vo Ed Family &amp; Consumer Science</b>				
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials	0.00	3,715.30
<b>322</b>	<b>Vo Ed Tech Ed/Industrial Arts</b>				
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials	0.00	5,591.58
<b>323</b>	<b>Vo Ed Duke Woods</b>				
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials	0.00	2,691.23
<b>328</b>	<b>Music Baby Grand</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			3XX Purchased Professional and Technical Services	0.00	150.00
			4XX Purchased Property Services	0.00	1,419.49
			5XX Other Purchased Services	0.00	214.36
			6XX Supplies and Materials	0.00	687.23
	<b>710 School Sponsored Extracurricular Activities</b>				
	<b>27XX Student Transportation Services</b>				
			6XX Supplies and Materials	0.00	207.22
	<b>34XX Extracurricular - Activities</b>				
			5XX Other Purchased Services	0.00	42.04
			810 Dues and Fees	0.00	75.24
<b>332</b>	<b>HISTORY</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials	0.00	34.97
<b>337</b>	<b>Vo Ed Trades &amp; Industry</b>				
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
	<b>1XXX Instruction</b>				
			4XX Purchased Property Services	0.00	2,971.14
			6XX Supplies and Materials	0.00	7,867.54



# Trustees' Financial Summary

FY2015-16

Submit ID: 0528-21745783

**\*\* Recalculated \*\***

27 Lincoln County

0528 Lincoln County H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
343	ATHLETIC DIRECTOR					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			5XX Other Purchased Services	0.00	59.72	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			5XX Other Purchased Services	0.00	274.81	
349	PEP BAND					
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			6XX Supplies and Materials	0.00	56.00	
365	State OTO Indian Education for All					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	0.00	6,456.32	
			2XX Personal Services - Employee Benefits	0.00	687.16	
581	Envirothon					
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			5XX Other Purchased Services	0.00	865.82	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,084,340.15	2,070,145.65	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					400,370.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,085,374.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,070,145.65	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	14,558.64	Less Last Year	66,847.99	(4b)	-52,289.35	
					-52,289.35	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					363,309.87	(5)

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0528-21745783

**\*\* Recalculated \*\***

**27 Lincoln County**

**0528 Lincoln County H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	117,831.46	125,494.93
	1112 District Levy - Personal Property	1,411.02	1,569.03
	1113 District Levy - Heavy Motor Vehicles	37.86	47.19
	1190 Penalties and Interest on Taxes	726.42	874.61
	1510 Interest Earnings	169.54	157.83
	2220 County On-Schedule Trans Reimb	31,166.97	26,262.96
	3210 State On-Schedule Trans Reimb	31,166.98	26,262.96
	3444 State School Block Grant	5,171.64	5,171.64
	3446 SB96 Block Grant Reimbursement	873.50	0.00
	6100 Material Prior Period Revenue Adjustments	215.35	1,386.93
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>188,770.74</b>	<b>187,228.08</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>23XX Support Services - General Administration</b>				
		1XX Personal Services - Salaries		28,858.74	24,450.22
		2XX Personal Services - Employee Benefits		6,683.69	5,017.33
	<b>24XX Support Services - School Administration</b>				
		1XX Personal Services - Salaries		9,252.36	9,864.11
		2XX Personal Services - Employee Benefits		2,033.20	1,967.19
	<b>26XX Operation and Maintenance of Plant Services</b>				
		1XX Personal Services - Salaries		0.00	2,948.10
		2XX Personal Services - Employee Benefits		0.00	625.65
		4XX Purchased Property Services		23,539.03	10,746.66
		5XX Other Purchased Services		0.93	0.00
		6XX Supplies and Materials		518.60	391.71
	<b>27XX Student Transportation Services</b>				
		1XX Personal Services - Salaries		61,081.60	62,044.91
		2XX Personal Services - Employee Benefits		13,948.62	12,256.62
		3XX Purchased Professional and Technical Services		239.73	198.19
		4XX Purchased Property Services		10,862.98	1,685.42
		5XX Other Purchased Services		864.23	14,878.15
		6XX Supplies and Materials		25,522.38	10,737.21
		7XX Property and Equipment Acquisition		0.00	2,108.23
		810 Dues and Fees		187.72	246.62
		8XX Other Expenditures		201.40	0.00



# Trustees' Financial Summary

FY2015-16

Submit ID: 0528-21745783

**\*\* Recalculated \*\***

27 Lincoln County

0528 Lincoln County H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object		2015 Value	2016 Value
190	School Safety & Security					
	998 School Safety Transfers to Building Reserve Fund					
	61XX Operating Transfers to Other Funds					
			911	School Safety Transfer to Building Reserve Fund	13,000.00	25,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					196,795.21	185,166.32

Schedule Of Changes Worksheet					Fund Code 10	
Beginning Fund Balance					46,226.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					187,228.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					185,166.32	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	98.42	Less Last Year	8,186.99 (4b)	-8,088.57	
					-8,088.57	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					40,199.50	(5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 0528-21745783

**\*\* Recalculated \*\***

27 Lincoln County

0528 Lincoln County H S

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	86,260.29	87,466.14
	1112 District Levy - Personal Property	779.58	1,142.71
	1113 District Levy - Heavy Motor Vehicles	28.32	32.78
	1190 Penalties and Interest on Taxes	420.67	620.03
	1510 Interest Earnings	332.25	314.82
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>87,821.11</u>	<u>89,576.48</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
		7XX Property and Equipment Acquisition		<u>144,988.16</u>	<u>45,682.44</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>144,988.16</u>	<u>45,682.44</u>

#### Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	108,118.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	89,576.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	45,682.44	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	152,012.33	(5)





# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0528-21745783

**\*\* Recalculated \*\***

**27 Lincoln County**

**0528 Lincoln County H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	16.36	15.72
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>16.36</u>	<u>15.72</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

### Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance					3,033.97 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					15.72 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,049.69 (5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0528-21745783

**\*\* Recalculated \*\***

**27 Lincoln County**

**0528 Lincoln County H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	222.65	283.06
	2240 County Retirement Distribution	369,800.33	115,129.28
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>370,022.98</b>	<b>115,412.34</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	87,462.71	93,665.49
	<b>21XX Support Services - Students</b>				
		2XX	Personal Services - Employee Benefits	12,877.78	10,940.54
	<b>222X Educational Media Services</b>				
		2XX	Personal Services - Employee Benefits	8,987.06	10,006.31
	<b>23XX Support Services - General Administration</b>				
		2XX	Personal Services - Employee Benefits	18,634.04	17,208.24
	<b>24XX Support Services - School Administration</b>				
		2XX	Personal Services - Employee Benefits	20,125.08	21,032.71
	<b>26XX Operation and Maintenance of Plant Services</b>				
		2XX	Personal Services - Employee Benefits	145.21	9,841.55
	<b>27XX Student Transportation Services</b>				
		2XX	Personal Services - Employee Benefits	8,953.11	9,159.24
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	6,347.09	12,599.60
	<b>21XX Support Services - Students</b>				
		2XX	Personal Services - Employee Benefits	7,542.92	3,589.82
	<b>27XX Student Transportation Services</b>				
		2XX	Personal Services - Employee Benefits	11.57	0.00
	<b>329 State Miscellaneous Grants</b>				
	<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	772.67	0.00
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
	<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	34,098.32	35,552.62
	<b>710 School Sponsored Extracurricular Activities</b>				
	<b>27XX Student Transportation Services</b>				
		2XX	Personal Services - Employee Benefits	808.44	0.00



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0528-21745783

**\*\* Recalculated \*\***

**27 Lincoln County**

**0528 Lincoln County H S**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2015 Value	2016 Value
		<b>34XX</b>	<b>Extracurricular - Activities</b>			
			2XX Personal Services - Employee Benefits		1,661.12	3,132.00
	<b>720</b>		<b>School Sponsored Athletics</b>			
		<b>27XX</b>	<b>Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits		2,080.16	1,934.52
		<b>35XX</b>	<b>Extracurricular - Athletics</b>			
			2XX Personal Services - Employee Benefits		9,865.30	9,927.97
<b>308</b>	<b>SPECIAL OLYMPICS</b>					
	<b>280</b>		<b>Special Education - Local and State</b>			
		<b>1XXX</b>	<b>Instruction</b>			
			2XX Personal Services - Employee Benefits		0.00	377.80
<b>365</b>	<b>State OTO Indian Education for All</b>					
	<b>1XX</b>		<b>Regular Education Programs - Elementary/Secondary</b>			
		<b>1XXX</b>	<b>Instruction</b>			
			2XX Personal Services - Employee Benefits		0.00	1,156.44
<b>508</b>	<b>Bio Control Program</b>					
	<b>329</b>		<b>State Miscellaneous Grants</b>			
		<b>1XXX</b>	<b>Instruction</b>			
			2XX Personal Services - Employee Benefits		0.00	55.85
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>220,372.58</u>	<u>240,180.70</u>

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					244,870.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					115,412.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					240,180.70	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					120,102.36	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0528-21745783

**\*\* Recalculated \*\***

**27 Lincoln County**

**0528 Lincoln County H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
<b>098 Scholarship fund</b>		
1900	Other Revenue from Local Sources	334.54
<b>102 CROWS NEST</b>		
1900	Other Revenue from Local Sources	106.22
<b>105 Tom Price Scholarship</b>		
1900	Other Revenue from Local Sources	500.00
<b>124 Reap</b>		
4120	Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	18,771.00
<b>224 Jobs for Montana Graduates</b>		
1900	Other Revenue from Local Sources	4,000.00
<b>228 Local Tech</b>		
1900	Other Revenue from Local Sources	27,600.00
<b>321 Vo Ed Family &amp; Consumer Science</b>		
3900	State Career & Technical Ed Entitlement	3,848.00
<b>322 Vo Ed Tech Ed/Industrial Arts</b>		
3900	State Career & Technical Ed Entitlement	2,643.00
<b>323 Vo Ed Duke Woods</b>		
3900	State Career & Technical Ed Entitlement	2,061.00
<b>341 Vo Ed Business/Marketing</b>		
3900	State Career & Technical Ed Entitlement	4,898.00
<b>451 Vo Ed Carl Perkins Basic Grant</b>		
4510	Carl Perkins (Federal Vo-Ed) - Basic Grant	19,510.00
<b>471 ACT Plus Writing Test Administration</b>		
4710	GEAR UP	499.00
<b>508 Bio Control Program</b>		
1900	Other Revenue from Local Sources	2,699.00
<b>514 Youth Court</b>		
1900	Other Revenue from Local Sources	37.79
<b>570 Alta Care Revenue</b>		
3356	Medicaid Comprehensive School & Community Treatment Services (CSCT)	27,293.40
<b>581 Envirothon</b>		
1510	Interest Earnings	239.75
<b>610 Facility Use</b>		
1900	Other Revenue from Local Sources	13,587.00
6100	Material Prior Period Revenue Adjustments	7,629.74
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>136,257.44</b>



# Trustees' Financial Summary

FY2015-16

Submit ID: 0528-21745783

**\*\* Recalculated \*\***

27 Lincoln County

0528 Lincoln County H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
124	Reap				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		15,579.93
			2XX Personal Services - Employee Benefits		3,191.07
			124 Subtotal		18,771.00
200	Rental				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			4XX Purchased Property Services		650.00
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services		401.24
			200 Subtotal		1,051.24
224	Jobs for Montana Graduates				
	329	State Miscellaneous Grants			
		1XXX	Instruction		
			1XX Personal Services - Salaries		722.66
			2XX Personal Services - Employee Benefits		119.25
			5XX Other Purchased Services		1,050.87
			6XX Supplies and Materials		2,018.03
			224 Subtotal		3,910.81
228	Local Tech				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		2,537.98
			228 Subtotal		2,537.98
321	Vo Ed Family & Consumer Science				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			6XX Supplies and Materials		1,350.94
			810 Dues and Fees		826.00
			321 Subtotal		2,176.94
322	Vo Ed Tech Ed/Industrial Arts				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			6XX Supplies and Materials		3,036.84
			322 Subtotal		3,036.84
341	Vo Ed Business/Marketing				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			6XX Supplies and Materials		2,665.00



# Trustees' Financial Summary

FY2015-16

Submit ID: 0528-21745783

**\*\* Recalculated \*\***

27 Lincoln County

0528 Lincoln County H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			810 Dues and Fees		600.00
			341 Subtotal		3,265.00
451	Vo Ed Carl Perkins Basic Grant				
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
		1XXX Instruction			
			5XX Other Purchased Services		5,610.20
			6XX Supplies and Materials		13,899.80
			451 Subtotal		19,510.00
471	ACT Plus Writing Test Administration				
	471 GEAR UP				
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits		47.00
			3XX Purchased Professional and Technical Services		262.99
			5XX Other Purchased Services		189.00
			471 Subtotal		498.99
500	Interbel Grant Anything				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services		500.00
			500 Subtotal		500.00
508	Bio Control Program				
	329 State Miscellaneous Grants				
		1XXX Instruction			
			1XX Personal Services - Salaries		2,102.55
			2XX Personal Services - Employee Benefits		226.06
			5XX Other Purchased Services		16.33
			508 Subtotal		2,344.94
550	Lincoln electric				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services		9.60
			550 Subtotal		9.60
570	Alta Care Revenue				
	1XX Regular Education Programs - Elementary/Secondary				
		21XX Support Services - Students			
			3XX Purchased Professional and Technical Services		27,293.40
			570 Subtotal		27,293.40



# Trustees' Financial Summary

FY2015-16

Submit ID: 0528-21745783

**\*\* Recalculated \*\***

27 Lincoln County

0528 Lincoln County H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
581	Envirothon				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services			77.97
		581 Subtotal			77.97
591	Forest Fire				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			183.42
		591 Subtotal			183.42
610	Facility Use				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		4XX Purchased Property Services			125.00
	26XX Operation and Maintenance of Plant Services				
		6XX Supplies and Materials			8,767.44
		610 Subtotal			8,892.44
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					94,060.57

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					185,686.02 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					136,257.44 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					94,060.57 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	5,773.06	Less Last Year	419.63	(4b)	5,353.43
					5,353.43 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					233,236.32 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
098 Scholarship fund	334.54	0.00	334.54
102 CROWS NEST	106.22	0.00	106.22
105 Tom Price Scholarship	500.00	0.00	500.00
124 Reap	18,771.00	18,771.00	0.00
200 Rental	0.00	1,051.24	-1,051.24
224 Jobs for Montana Graduates	4,000.00	3,910.81	89.19
228 Local Tech	27,600.00	2,537.98	25,062.02



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0528-21745783

**\*\* Recalculated \*\***

**27 Lincoln County**

**0528 Lincoln County H S**

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
321 Vo Ed Family & Consumer Science	3,848.00	2,176.94	1,671.06
322 Vo Ed Tech Ed/Industrial Arts	2,643.00	3,036.84	-393.84
323 Vo Ed Duke Woods	2,061.00	0.00	2,061.00
341 Vo Ed Business/Marketing	4,898.00	3,265.00	1,633.00
451 Vo Ed Carl Perkins Basic Grant	19,510.00	19,510.00	0.00
471 ACT Plus Writing Test Administration	499.00	498.99	0.01
500 Interbel Grant Anything	0.00	500.00	-500.00
508 Bio Control Program	2,699.00	2,344.94	354.06
514 Youth Court	37.79	0.00	37.79
550 Lincoln electric	0.00	9.60	-9.60
570 Alta Care Revenue	27,293.40	27,293.40	0.00
581 Envirothon	239.75	77.97	161.78
591 Forest Fire	0.00	183.42	-183.42
610 Facility Use	21,216.74	8,892.44	12,324.30
<b>Total</b>	<b>136,257.44</b>	<b>94,060.57</b>	<b>42,196.87</b>





# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0528-21745783

**\*\* Recalculated \*\***

**27 Lincoln County**

**0528 Lincoln County H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 17 - Adult Education Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	2,108.16	2,856.19
	1112 District Levy - Personal Property	19.91	30.97
	1113 District Levy - Heavy Motor Vehicles	0.69	1.09
	1190 Penalties and Interest on Taxes	10.41	16.64
	1510 Interest Earnings	32.72	31.46
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>2,171.89</u>	<u>2,936.35</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet

**Fund Code 17**

Beginning Fund Balance					8,231.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,936.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					11,168.19	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0528-21745783

**\*\* Recalculated \*\***

**27 Lincoln County**

**0528 Lincoln County H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 18 - Traffic Education Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 18

PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	12,515.00	14,525.00
	1510 Interest Earnings	0.00	12.76
	3260 State Driver's Education Reimbursement	6,532.96	0.00
	6100 Material Prior Period Revenue Adjustments	-5,922.04	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>13,125.92</b>	<b>14,537.76</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 18

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	13,551.36	13,961.69
			2XX Personal Services - Employee Benefits	72.94	1,290.45
			5XX Other Purchased Services	558.58	536.99
			6XX Supplies and Materials	2,400.93	2,564.86
			810 Dues and Fees	0.00	25.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>16,583.81</b>	<b>18,378.99</b>

#### Schedule Of Changes Worksheet

Fund Code 18

Beginning Fund Balance	4,295.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,537.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	18,378.99	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	454.41	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0528-21745783

**\*\* Recalculated \*\***

**27 Lincoln County**

**0528 Lincoln County H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	49.08	47.17
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>49.08</u>	<u>47.17</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					10,651.09 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					47.17 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					10,698.26 (5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0528-21745783

**\*\* Recalculated \*\***

**27 Lincoln County**

**0528 Lincoln County H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 26
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	130.87	125.80
	4820 Federal Impact Aid - Title VIII	2,064.73	5,400.36
	6100 Material Prior Period Revenue Adjustments	3,623.39	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>5,818.99</b>	<b>5,526.16</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 26
Beginning Fund Balance						51,022.79 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,526.16 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						56,548.95 (5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0528-21745783

**\*\* Recalculated \*\***

**27 Lincoln County**

**0528 Lincoln County H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	65.43	62.90
	3281 State Technology Aid	2,421.61	2,306.97
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>2,487.04</u>	<u>2,369.87</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet

**Fund Code 28**

Beginning Fund Balance	25,702.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,369.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	28,072.33	(5)

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0528-21745783

**\*\* Recalculated \*\***

**27 Lincoln County**

**0528 Lincoln County H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 50 - Debt Service Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	353,387.65	392,587.99
	1112 District Levy - Personal Property	4,447.55	4,756.61
	1113 District Levy - Heavy Motor Vehicles	112.91	148.02
	1190 Penalties and Interest on Taxes	2,159.01	2,662.19
	1510 Interest Earnings	742.60	519.12
	3120 State Guaranteed Tax Base Aid	38,909.54	22,271.98
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>399,759.26</u>	<u>422,945.91</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			840 Principal On Debt	360,000.00	370,000.00
			850 Interest on Debt	76,050.00	68,500.00
			860 Agent Fees/Issuance Costs	0.00	350.00
	999	Undistributed			
		9999	Undistributed		
			892 Material Prior Period Expenditure Adjustments	600.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>436,650.00</u>	<u>438,850.00</u>

#### Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	40,613.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	422,945.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	438,850.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	24,709.48	(5)

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0528-21745783

**\*\* Recalculated \*\***

**27 Lincoln County**

**0528 Lincoln County H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 61
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	65.42	62.91
<b>190</b>	<b>School Safety &amp; Security</b>		
	5301 School Safety and Security Transfer	13,000.00	25,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>13,065.42</u>	<u>25,062.91</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61	
PRC	Program	Function	Object	2015 Value	2016 Value	
190	School Safety & Security					
	190	School Safety Projects				
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services	15,376.58	308.33
			6XX	Supplies and Materials	108.49	32.18
			7XX	Property and Equipment Acquisition	0.00	19,484.87
			8XX	Other Expenditures	0.00	53.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					15,485.07	19,879.04

Schedule Of Changes Worksheet					Fund Code 61
Beginning Fund Balance					22,815.97 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					25,062.91 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					19,879.04 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	16,903.00	Less Last Year	0.00	(4b)	16,903.00
					16,903.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					44,902.84 (5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0528-21745783

**\*\* Recalculated \*\***

**27 Lincoln County**

**0528 Lincoln County H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 84 - Student Extracurricular Activities Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	143,134.06	103,212.52
	6100 Material Prior Period Revenue Adjustments	86.23	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>143,220.29</u>	<u>103,212.52</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	116,066.70	118,788.92
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>116,066.70</u>	<u>118,788.92</u>

#### Schedule Of Changes Worksheet

**Fund Code 84**

Beginning Fund Balance	156,411.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	103,212.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	118,788.92	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	140,834.82	(5)





# Trustees' Financial Summary

FY2015-16

Submit ID: 0528-21745783

**\*\* Recalculated \*\***

27 Lincoln County

0528 Lincoln County H S

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 85 - Private Purpose Trust (spend principal & interest)

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 85

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	5,163.42	6,945.28
	1530 Net Increase (Decrease) in the Fair Value of Investments	7,269.45	6,509.90
	6100 Material Prior Period Revenue Adjustments	0.00	-3,090.75
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>12,432.87</b>	<b>10,364.43</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 85

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX Purchased Professional and Technical Services		16,000.00	12,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>16,000.00</b>	<b>12,000.00</b>

#### Schedule Of Changes Worksheet

Fund Code 85

Beginning Fund Balance	426,636.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,364.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	12,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	425,000.46	(5)

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0528-21745783

**\*\* Recalculated \*\***

**27 Lincoln County**

**0528 Lincoln County H S**

## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	62,603.02	38,691.34
XX	39X 1XXX 112	Certified Teacher Staff Salaries	204,919.10	212,874.33
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	739,756.55	582,310.90
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	5,565.20	4,607.38
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	864.73	34.97
XX	XXX 26XX 41X	Energy Utility Services	71,182.11	54,967.76
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

FY2015-16

Submit ID: 0528-21745783

**\*\* Recalculated \*\***

27 Lincoln County

0528 Lincoln County H S

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	44,150.40
b. Related Services Block Grant Entitlement	14,716.80
c. Total Entitlements Subject to Reversion	58,867.20

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	78,293.37
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	121,577.94
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 100%**

# Trustees' Financial Summary

FY2015-16

Submit ID: 0528-21745783

**\*\* Recalculated \*\***

27 Lincoln County

0528 Lincoln County H S

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	78,636.96	0.00	0.00	0.00	0.00
280	1XXX	2XX	9,461.23	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	3,434.97	0.00	0.00	0.00	0.00
280	1XXX	6XX	697.47	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	20,087.08	0.00	0.00	0.00	0.00
280	21XX	2XX	7,820.36	0.00	0.00	0.00	0.00
280	21XX	3XX	1,020.25	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	419.62	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
<b>Totals</b>			121,577.94	0.00	0.00	0.00	0.00

121,577.94

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0528-21745783

**\*\* Recalculated \*\***

**27 Lincoln County**

**0528 Lincoln County H S**

## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	63,500.00	0.00	0.00	0.00	63,500.00
Land Improvements	181,295.00	0.00	0.00	0.00	181,295.00
*** Buildings	9,292,986.00	0.00	95,463.00	0.00	9,388,449.00
*** Machinery and Equipment	860,566.00	0.00	88,713.00	0.00	949,279.00
Totals at Historical Cost	10,398,347.00	0.00	184,176.00	0.00	10,582,523.00
<b>Depreciation</b>					
Improvement Accum	60,259.00	0.00	0.00	0.00	60,259.00
Building Accum	832,287.00	0.00	0.00	0.00	832,287.00
Machinery and Equipment Accum	297,653.00	0.00	0.00	0.00	297,653.00
Total Accumulated Depreciation	1,190,199.00	0.00	0.00	0.00	1,190,199.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	9,208,148.00	0.00	184,176.00	0.00	9,392,324.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

<b>Depreciation by Function for FY2016</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	5,566.00	0.00	0.00
Operations and Maintenance (26XX)	157,395.00	0.00	0.00
Transportation (27XX)	88,231.60	0.00	0.00
Extracurricular (34XX, 35XX)	1,250.00	0.00	0.00
Total Depreciation for FY2016	252,442.60	0.00	0.00

\*\*\* Has comment.

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0528-21745783

**\*\* Recalculated \*\***

**27 Lincoln County**

**0528 Lincoln County H S**

## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	151,349.02	0.00	0.00	23,284.02	128,065.00	0.00	128,065.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	151,349.02	0.00	0.00	23,284.02	128,065.00	0.00	128,065.00
<b>Bond(s)</b>							
12/18/2012	3,210,000.00	0.00	370,000.00	0.00	2,840,000.00	375,000.00	2,465,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	3,210,000.00	0.00	370,000.00	0.00	2,840,000.00	375,000.00	2,465,000.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0528-21745783

**\*\* Recalculated \*\***

**27 Lincoln County**

**0528 Lincoln County H S**

## Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	242,654.12	0.00	25,802.02	216,852.10
Net Pension - TRS	1,345,088.00	50,084.32	0.00	1,395,172.32